

Government Compensation in California (GCC) Report FAQs

- *Our district does not have any paid employees – Do I need to submit a report?*
 - Yes – we require that governing officers are included in the report, even if they are unpaid. Enter the Department name (e.g. Board Member, Board of Directors), the Classification (e.g. Director, Trustee), and leave the remaining fields blank.
- *If there is no Department name for an employee's position, what should I enter in that column?*
 - You can enter the name of the entity or type of activity performed.
- *Do we need to include names on the report?*
 - No – names are not required.
- *If a position is held by two or more employees during the year but not at the same time, does a Multiple Positions Footnote need to be applied?*
 - No – the Multiple Positions Footnote only applies to an employee who held two or more positions concurrently during the calendar year. For promotions, only report information for the employee that held the position at the end of the calendar year.
- *If there is no official salary range for the salaried employee's position, am I required to enter an Annual Salary Minimum and Maximum?*
 - No – it is acceptable to enter zeros if there is no official salary range for the employee's position.
- *What type of compensation is considered "Total Regular Pay?"*
 - This is the base salary paid to the employee that is associated with the specific Classification.
- *What if employee's wages are not subject to Medicare taxes (Box 5 of W-2)?*
 - For an employee who held a position that did not have wages subject to Medicare taxes, use the amount reported in Box 1 of that employee's W-2 and add back any deferrals and deductions that would have been Medicare taxable.
 - For information on positions that are not subject to Medicare Taxes, refer to Internal Revenue Service Publication 15-A Employer's Supplemental Tax Guide at:

www.irs.gov/pub/irs-pdf/p15a_14.pdf
 - For information on benefits not subject to Medicare Taxes, refer to Internal Revenue Service Publication 15-B Employer's Tax Guide to Fringe Benefits at:

www.irs.gov/pub/irs-pdf/p15b_14.pdf
- *What is "Lump Sum Pay?"*
 - Lump Sum Pay is a one-time cash payment from the employer. (e.g. cash out of vacation time at the point of separation)
- *What does "Other Pay" include?*
 - Other Pay includes, but is not limited to the following: car allowances, meeting stipends, incentive pay, bonus pay, hazard pay, bilingual pay, any other pay that is Medicare taxable and not part of the base salary.

- *What should be entered in the Defined Benefit Plan column?*
 - In this column, enter the dollar amount that the employer contributed to the employee's Defined Benefit Plan.
- *The MS Excel template is not letting me paste data from another spreadsheet or allowing me to work with formulas – is it protected?*
 - Yes – the template is protected to preserve formatting. You can work with formulas in a separate Excel spreadsheet and copy and paste the final values to the report template. To do so, select the cells to be copied, right click the destination cell in the report template, and select “123” (Values) that is found under paste options. This will eliminate all formulas and formats associated with your separate working files.